

SUBCHAPTER F—PROCEDURES AND PRACTICES

PART 70—PROCEDURE AND ADMINISTRATION

Subpart A—Scope

Sec.

- 70.1 General.
- 70.2 Forms prescribed.
- 70.3 Delegations of the Director.

Subpart B—Definitions

- 70.11 Meaning of terms.

Subpart C—Discovery of Liability and Enforcement of Laws

EXAMINATION AND INSPECTION

- 70.21 Canvass of regions for taxable persons and objects.
- 70.22 Examination of books and witnesses.
- 70.23 Service of summonses.
- 70.24 Enforcement of summonses.
- 70.25 Special procedures for third-party summonses.
- 70.26 Third-party recordkeepers.
- 70.27 Right to intervene; right to institute a proceeding to quash.
- 70.28 Summonses excepted from 26 U.S.C. 7609 procedures.
- 70.29 Suspension of statutes of limitation.
- 70.30 Time and place of examination.
- 70.31 Entry of premises for examination of taxable objects.
- 70.32 Examination of records and objects.
- 70.33 Authority of enforcement officers of the Bureau.
- 70.34 Listing by appropriate ATF officers of taxable objects owned by nonresidents.

GENERAL POWERS AND DUTIES

- 70.40 Authority to administer oaths and certify.
- 70.41 Rewards for information relating to violations of tax laws administered by the Bureau.
- 70.42 Returns prepared or executed by appropriate ATF officers.

Subpart D—Collection of Excise and Special (Occupational) Tax

COLLECTION—GENERAL PROVISIONS

- 70.51 Collection authority.
- 70.52 Signature presumed authentic.

RECEIPT OF PAYMENT

- 70.61 Payment by check or money order.
- 70.62 Fractional parts of a cent.
- 70.63 Computations on returns or other documents.

- 70.64 Receipt for taxes.
- 70.65 Use of commercial banks.

ASSESSMENT

- 70.71 Assessment authority.
- 70.72 Method of assessment.
- 70.73 Supplemental assessments.
- 70.74 Request for prompt assessment.
- 70.75 Jeopardy assessment of alcohol, tobacco, and firearms taxes.
- 70.76 Stay of collection of jeopardy assessment; bond to stay collection.
- 70.77 Collection of jeopardy assessment; stay of sale of seized property pending court decision.

NOTICE AND DEMAND

- 70.81 Notice and demand for tax.
- 70.82 Payment on notice and demand.

INTEREST

- 70.90 Interest on underpayments.
- 70.91 Interest on erroneous refund recoverable by suit.
- 70.92 Interest on overpayments.
- 70.93 Interest rate.
- 70.94 Interest compounded daily.

ADDITIONS TO THE TAX, ADDITIONAL AMOUNTS, AND ASSESSABLE PENALTIES

Additions to the Tax and Additional Amounts

- 70.95 Scope.
- 70.96 Failure to file tax return or to pay tax.
- 70.97 Failure to pay tax.
- 70.98 Penalty for underpayment of deposits.
- 70.100 Penalty for fraudulently claiming drawback.
- 70.101 Bad checks.
- 70.102 Coordination with title 11.
- 70.103 Failure to pay tax.

Assessable Penalties

- 70.111 Rules for application of assessable penalties.
- 70.112 Failure to collect and pay over tax, or attempt to evade or defeat tax.
- 70.113 Penalty for failure to supply taxpayer identification number.
- 70.114 Penalties for aiding and abetting understatement of tax liability.

ABATEMENTS, CREDITS AND REFUNDS

Procedure in General

- 70.121 Amounts treated as overpayments.
- 70.122 Authority to make credits or refunds.
- 70.123 Claims for credit or refund.
- 70.124 Payments in excess of amounts shown on return.
- 70.125 Abatements.

Pt. 70

27 CFR Ch. I (4–1–04 Edition)

- 70.126 Date of allowance of refund or credit.
- 70.127 Overpayment of installment.

RULE OF SPECIAL APPLICATION

- 70.131 Conditions to allowance.

LIEN FOR TAXES

- 70.141 Lien for taxes.
- 70.142 Scope of definitions.
- 70.143 Definitions.
- 70.144 Special rules.
- 70.145 Purchasers, holders of security interests, mechanic's lienors, and judgment lien creditors.
- 70.146 45-day period for making disbursements.
- 70.147 Priority of interest and expenses.
- 70.148 Place for filing notice; form.
- 70.149 Refiling of notice of tax lien.
- 70.150 Release of lien or discharge of property.
- 70.151 Administrative appeal of the erroneous filing of notice of Federal tax lien.

SEIZURE OF PROPERTY FOR COLLECTION OF TAXES

- 70.161 Levy and distraint.
- 70.162 Levy and distraint on salary and wages.
- 70.163 Surrender of property subject to levy.
- 70.164 Surrender of property subject to levy in the case of life insurance and endowment contracts.
- 70.165 Production of books.
- 70.167 Authority to release levy and return property.
- 70.168 Redemption of property.
- 70.169 Expense of levy and sale.
- 70.170 Application of proceeds of levy.

DISPOSITION OF PROPERTY

- 70.181 Disposition of seized property.
- 70.182 Disposition of personal property acquired by the United States.
- 70.183 Administration and disposition of real estate acquired by the United States.
- 70.184 Disposition of perishable goods.
- 70.185 Certificate of sale; deed of real property.
- 70.186 Legal effect of certificate of sale of personal property and deed of real property.
- 70.187 Records of sale.
- 70.188 Expense of levy and sale.

JUDICIAL PROCEEDINGS

Civil Action by the United States

- 70.191 Authorization.
- 70.192 Action to enforce lien or to subject property to payment of tax.
- 70.193 Disposition of judgments and moneys recovered.

Proceedings by Taxpayers and Third Parties

- 70.202 Intervention.
- 70.203 Discharge of liens; scope and application; judicial proceedings.
- 70.204 Discharge of liens; nonjudicial sales.
- 70.205 Discharge of liens; special rules.
- 70.206 Discharge of liens; redemption by United States.
- 70.207 Civil actions by persons other than taxpayers.
- 70.208 Review of jeopardy assessment or jeopardy levy procedures; information to taxpayer.
- 70.209 Review of jeopardy assessment or levy procedures; administrative review.
- 70.210 Review of jeopardy assessment or levy procedures; judicial action.
- 70.213 Repayments to officers or employees.

LIMITATIONS

Limitations on Assessment and Collection

- 70.221 Period of limitations upon assessment.
- 70.222 Time return deemed filed for purposes of determining limitations.
- 70.223 Exceptions to general period of limitations on assessment and collection.
- 70.224 Collection after assessment.
- 70.225 Suspension of running of period of limitation; assets of taxpayer in control or custody of court.
- 70.226 Suspension of running of period of limitation; taxpayer outside of United States.
- 70.227 Suspension of running of period of limitation; wrongful seizure of property of third party.

Limitations on Liens

- 70.231 Protection for certain interests even though notice filed.
- 70.232 Protection for commercial transactions financing agreements.
- 70.233 Protection for real property construction or improvement financing agreements.
- 70.234 Protection for obligatory disbursement agreements.

Limitations on Levies

- 70.241 Property exempt from levy.
- 70.242 Wages, salary and other income.
- 70.243 Exempt amount.
- 70.244 Payroll period.
- 70.245 Computation of exempt amount and payment of amounts not exempt from levy to the Chief, Tax Processing Center.

Periods of Limitation in Judicial Proceedings

- 70.251 Periods of limitation on suits by taxpayers.
- 70.252 Periods of limitation on suits by the United States.
- 70.253 Periods of limitation on suits by persons other than taxpayers.

Alcohol and Tobacco Tax and Trade Bureau, Treasury

Pt. 70

Limitations on Credit or Refund

- 70.261 Period of limitation on filing claim.
- 70.262 Limitations on allowance of credits and refunds.
- 70.263 Special rules applicable in case of extension of time by agreement.
- 70.264 Time return deemed filed and tax considered paid.
- 70.265 Credits or refunds after period of limitation.
- 70.266 Credit against barred liability.

TRANSFEREES

- 70.271 Procedure in the case of transferred assets.

BONDS

- 70.281 Form of bond and security required.
- 70.282 Single bond in lieu of multiple bonds.

MISCELLANEOUS PROVISIONS

- 70.301 Reproduction of returns and other documents.
- 70.302 Fees and costs for witnesses.
- 70.303 Rules and regulations.
- 70.304 Place for filing documents other than returns.
- 70.305 Timely mailing treated as timely filing.
- 70.306 Time for performance of acts other than payment of tax or filing of any return where last day falls on Saturday, Sunday, or legal holiday.

GENERAL PROVISIONS RELATING TO STAMPS, MARKS OR LABELS

- 70.311 Authority for establishment, alteration and distribution of stamps, marks, or labels.

REGISTRATION

- 70.321 Registration of persons paying a special tax.

CRIMES, OTHER OFFENSES, AND FORFEITURES

- 70.331 Fraudulent returns, statements, or other documents.
- 70.332 Unauthorized use or sale of stamps.
- 70.333 Offenses by officers and employees of the United States.

Subpart E—Procedural Rules Relating to Alcohol, Tobacco, Firearms, and Explosives

PROVISIONS RELATING TO DISTILLED SPIRITS, WINES, AND BEER

- 70.411 Imposition of taxes, qualification requirements, and regulations.
- 70.412 Excise taxes.
- 70.413 Claims.
- 70.414 Preparation and filing of claims.

- 70.415 Offers in compromise.
- 70.416 Application for approval of interlocking directors and officers under section 8 of the Federal Alcohol Administration Act.
- 70.417 Rulings.
- 70.418 Conferences.
- 70.419 Representatives.
- 70.420 Forms.

PROVISIONS RELATING TO TOBACCO PRODUCTS, AND CIGARETTE PAPERS AND TUBES

- 70.431 Imposition of taxes; regulations.
- 70.432 Qualification and bonding requirements.
- 70.433 Collection of taxes.
- 70.434 Assessments.
- 70.435 Claims.
- 70.436 Offers in compromise.
- 70.437 Rulings.
- 70.438 Forms.

PROVISIONS RELATING TO FIREARMS, SHELLS AND CARTRIDGES, AND EXPLOSIVES

- 70.441 Applicable laws.
- 70.442 Taxes relating to machine guns, destructive devices, and certain other firearms.
- 70.443 Firearms and ammunition.
- 70.444 Importation of arms, ammunition, and implements of war.
- 70.445 Commerce in explosives.
- 70.446 Rulings.
- 70.447 Assessments.
- 70.448 Claims.
- 70.449 Offers in compromise.

SEIZED PROPERTY

- 70.450 Seizure and forfeiture of personal property.

POSSESSIONS

- 70.461 Shipments to the United States.
- 70.462 Shipments from the United States.

RULINGS

- 70.471 Rulings.

ADMINISTRATIVE REMEDIES

- 70.481 Agreements for payment of liability in installments.
- 70.482 Offers in compromise of liabilities (other than forfeiture) under 26 U.S.C.
- 70.483 Offers in compromise of violations of Federal Alcohol Administration Act.
- 70.484 Offers in compromise of forfeiture liabilities.
- 70.485 Closing agreements.

§ 70.1

70.486 Managerial review.

Subpart F—Application of Section 6423, Internal Revenue Code of 1954, as Amended, to Refund or Credit of Tax on Distilled Spirits, Wines, and Beer

GENERAL

- 70.501 Meaning of terms.
- 70.502 Applicability to certain credits or refunds.
- 70.503 Ultimate burden.
- 70.504 Conditions to allowance of credit or refund.
- 70.505 Requirements on persons intending to file claim.

CLAIM PROCEDURE

- 70.506 Execution and filing of claim.
- 70.507 Data to be shown in claim.
- 70.508 Time for filing claim.

PENALTIES

- 70.509 Penalties.

Subpart G—Losses Resulting From Disaster, Vandalism, or Malicious Mischief

DEFINITIONS

- 70.601 Meaning of terms.

PAYMENTS

- 70.602 Circumstances under which payment may be made.

CLAIMS PROCEDURES

- 70.603 Execution and filing of claims.
- 70.604 Record of inventory to support claims.
- 70.605 Claims relating to imported, domestic, and Virgin Islands liquors.
- 70.606 Claimant to furnish proof.
- 70.607 Supporting evidence.
- 70.608 Action on claims.

DESTRUCTION OF LIQUORS

- 70.609 Supervision.

PENALTIES

- 70.610 Penalties.

Subpart H—Rules, Regulations and Forms

- 70.701 Rules and regulations.
- 70.702 Forms and instructions.

Subpart I—Disclosure

- 70.801 Publicity of information.
- 70.802 Rules for disclosure of certain specified matters.
- 70.803 Requests or demands for disclosure in testimony and in related matters.

27 CFR Ch. I (4–1–04 Edition)

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SOURCE: T.D. ATF–6, 38 FR 32445, Nov. 26, 1973, unless otherwise noted.

EDITORIAL NOTE: Nomenclature changes to part 70 appear by T.D. ATF–450, 66 FR 29022–29030, May 29, 2001.

Subpart A—Scope

§ 70.1 General.

(a) The regulations in Subparts C, D, and E of this part set forth the procedural and administrative rules of the Bureau of Alcohol, Tobacco and Firearms for:

(1) The issuance and enforcement of summonses, examination of books of account and witnesses, administration of oaths, entry of premises for examination of taxable objects, granting of rewards for information, canvass of regions for taxable objects and persons, and authority of ATF officers.

(2) The use of commercial banks for payment of excise taxes imposed by 26 U.S.C. Subtitles E and F.

(3) The preparing or executing of returns; deposits; payment on notice and demand; assessment; abatements, credits and refunds; limitations on assessment; limitations on credit or refund; periods of limitation in judicial proceedings; interest; additions to tax, additional amounts, and assessable penalties; enforced collection activities; authority for establishment, alteration, and distribution of stamps, marks, or labels; jeopardy assessment of alcohol, tobacco, and firearms taxes, and registration of persons paying a special tax.

(4) Distilled spirits, wines, beer, tobacco products, cigarette papers and tubes, firearms, ammunition, and explosives.

(b) The regulations in Subpart F of this part relate to the limitations imposed by 26 U.S.C. 6423, on the refund or

credit of tax paid or collected in respect to any article of a kind subject to a tax imposed by Part I, Subchapter A of Chapter 51, I.R.C., or by any corresponding provision of prior internal revenue laws.

(c) The regulations in Subpart G of this part implement 26 U.S.C. 5064, which permits payments to be made by the United States for amounts equal to the internal revenue taxes paid or determined and customs duties paid on distilled spirits, wines, and beer, previously withdrawn, that were lost, made unmarketable, or condemned by a duly authorized official as a result of disaster, vandalism, or malicious mischief. This subpart applies to disasters or other specified causes of loss, occurring on or after February 1, 1979. This subpart does not apply to distilled spirits, wines, and beer manufactured in Puerto Rico and brought into the United States.

[T.D. ATF-376, 61 FR 31031, June 19, 1996]

§ 70.2 Forms prescribed.

(a) The appropriate ATF officer is authorized to prescribe all forms required by this part. All of the information called for in each form shall be furnished as indicated by the headings on the form and the instructions on or pertaining to the form. In addition, information called for in each form shall be furnished as required by this part. The form will be filed in accordance with the instructions for the form.

(b) Forms may be requested from the ATF Distribution Center, P.O. Box 5950, Springfield, Virginia 22150-5950, or by accessing the ATF web site (<http://www.atf.treas.gov/>).

[T.D. ATF-376, 61 FR 31031, June 19, 1996, as amended by T.D. ATF-450, 66 FR 29022, May 29, 2001]

§ 70.3 Delegations of the Director.

Most of the regulatory authorities of the Director contained in this part 70 are delegated to appropriate ATF officers. These ATF officers are specified in ATF Order 1130.19, Delegation Order—Delegation of the Director's Authorities in 27 CFR Part 70, Procedure and administration. ATF delegation orders, such as ATF Order 1130.19, are available to any interested person by

mailing a request to the ATF Distribution Center, P.O. Box 5950, Springfield, Virginia 22150-5950, or by accessing the ATF web site (<http://www.atf.treas.gov/>).

[T.D. ATF-450, 66 FR 29022, May 29, 2001]

Subpart B—Definitions

§ 70.11 Meaning of terms.

When used in this part and in forms prescribed under this part, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof, terms shall have the meaning ascribed in this section. Words in the plural form shall include the singular, and vice versa, and words imparting the masculine gender shall include the feminine. The terms “includes” and “including” do not exclude things not enumerated which are in the same general class.

Appropriate ATF officer. An officer or employee of the Bureau of Alcohol, Tobacco and Firearms (ATF) authorized to perform any functions relating to the administration or enforcement of this part by ATF Order 1130.19, Delegation Order—Delegation of the Director's Authorities in 27 CFR Part 70, Procedure and Administration.

Bureau. The Bureau of Alcohol, Tobacco and Firearms, Department of the Treasury, Washington, DC 20226.

CFR. The Code of Federal Regulations.

Commercial bank. A bank, whether or not a member of the Federal Reserve System, which has access to the Federal Reserve Communications System (FRCS) or Fedwire. The “FRCS” or “Fedwire” is a communications network that allows Federal Reserve System member banks to effect a transfer of funds for their customers (or other commercial banks) to the Treasury Account at the Federal Reserve Bank of New York.

Director. The Director, Bureau of Alcohol, Tobacco and Firearms, the Department of the Treasury, Washington, DC.

Electronic fund transfer or EFT. Any transfer of funds effected by a taxpayer's commercial bank, either directly or through a correspondent banking relationship, via the Federal